

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,833.0	1,759.0	1,761.0
Pupils On Roll Regular Shared-Time	4.0	4.0	0.0
Pupils On Roll Special Ed Full-Time	248.0	241.0	267.0
Pupils On Roll Special Ed Shared-Time	8.0	9.0	0.0
Pupils On Roll SUBTOTAL	2,093.0	2,013.0	2,028.0
Pupils in Private School Placements	17.0	16.0	17.0
Pupils Sent to Other Districts Special Ed	4.0	3.0	2.0
Pupils Received	3.0	3.0	3.0
Pupils in State Facilities		1.0	1.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	32,102,343	32,480,021	33,389,621
Total Tuition	10-1300	155,734	100,000	101,400
Unrestricted Miscellaneous Revenues	10-1XXX	146,902	200,000	200,500
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	0
Subtotal - Revenues From Local Sources		32,404,979	32,780,022	33,691,521
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	193,798	193,798	193,798
Extraordinary Aid	10-3131	287,179	109,374	209,374
Categorical Special Education Aid	10-3132	1,080,571	1,080,571	1,080,571
Categorical Security Aid	10-3177	165,159	165,159	165,159
Other State Aids	10-3XXX	18,424	40,370	40,370
Subtotal - Revenues From State Sources		1,745,131	1,589,272	1,689,272
Budgeted Fund Balance - Operating Budget	10-303	0	399,474	161,565
Withdrawal From Cap Res-For Local Share	10-307	0	193,236	0
Transfers From Other Funds	10-5200	183	0	0
Adjustment For Prior Year Encumbrances		0	1,015,955	0
Actual Revenues (Over)/Under Expenditures		-570,906	0	0
Total Operating Budget		33,579,387	35,977,959	35,542,358
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	12,466	32,824	0
Total Revenues From Local Sources	20-1XXX	12,466	32,824	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	3,005	2,424	1,200
Total Revenues From State Sources		3,005	2,424	1,200

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title II	20-4451-4455	35,424	36,287	32,350
I.D.E.A. Part B (Handicapped)	20-4420-4429	405,407	418,574	366,679
Total Revenues From Federal Sources		440,831	454,861	399,029
Total Grants And Entitlements		456,302	490,109	400,229
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,162,403	2,193,150	2,123,789
Total Revenues From Local Sources		2,162,403	2,193,150	2,123,789
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	68,553	69,703	69,550
Total Local Repayment Of Debt		2,230,956	2,262,853	2,193,339
Actual Revenues (Over)/Under Expenditures		30,223	0	0
Total Repayment Of Debt		2,261,179	2,262,853	2,193,339
Total Revenues/Sources		36,296,868	38,730,921	38,135,926
Total Revenues/Sources Net of Transfers		36,296,868	38,730,921	38,135,926

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	11,497,005	11,637,326	11,489,706
Special Education - Instruction	11-2XX-100-XXX	2,751,700	3,041,841	2,921,979
Basic Skills/Remedial - Instruction	11-230-100-XXX	296,893	417,179	422,803
Bilingual Education - Instruction	11-240-100-XXX	56,772	38,695	38,914
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	156,970	243,368	227,351
School-Sponsored Athletics - Instruction	11-402-100-XXX	577,959	871,689	749,825
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,220,508	1,231,550	1,312,236
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	0	14,215
Undist. Expenditures - Health Services	11-000-213-XXX	380,158	428,710	484,269
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	431,472	456,487	480,544
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	450,446	649,342	816,706
Undist. Expenditures - Guidance	11-000-218-XXX	779,768	853,392	854,388
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,080,952	1,017,913	975,356
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	413,212	534,744	518,096
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	459,874	528,238	523,347
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	63,852	106,965	81,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	433,503	452,644	452,746
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,569,588	1,526,638	1,509,837
Undist. Expend. - Central Services	11-000-251-XXX	430,680	426,189	399,998
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	77,780	79,725	81,520
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,140,976	3,176,058	3,032,246
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,870,391	2,045,392	2,193,535
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,280,044	5,563,480	5,693,318
Total Undistributed Expenditures		18,083,204	19,077,467	19,423,857
Total General Current Expense		33,420,503	35,327,565	35,274,435

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	100,801	399,074	209,840
Facilities Acquisition And Const. Serv.	12-000-400-XXX	58,083	58,083	58,083
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	193,236	0
Interest Deposit To Capital Reserve	10-604	0	1	0
Total Capital Outlay		158,884	650,394	267,923
General Fund Grand Total		33,579,387	35,977,959	35,542,358
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	12,466	32,824	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	969	775	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,621	1,233	1,200
Nonpublic Technology Initiative	20-XXX-XXX-XXX	415	416	0
Total Other State Projects		3,005	2,424	1,200
Total State Projects	20-XXX-XXX-XXX	3,005	2,424	1,200
Federal Projects:				
Title II	20-XXX-XXX-XXX	35,424	36,287	32,350
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	405,407	418,574	366,679
Total Federal Projects	20-XXX-XXX-XXX	440,831	454,861	399,029
Total Special Revenue Funds		456,302	490,109	400,229
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,261,179	2,262,853	2,193,339
Total Debt Service Funds		2,261,179	2,262,853	2,193,339
Total Expenditures/Appropriations		36,296,868	38,730,921	38,135,926
Total Expenditures Net of Transfers		36,296,868	38,730,921	38,135,926

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	995,153	867,817	699,240	699,240
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	300,100	300,100	275,442	275,442
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	399,474	561,039	161,565	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	30,223	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,501	\$14,723	\$15,643	\$15,973	\$15,665
Total Classroom Instruction	\$8,592	\$8,710	\$9,106	\$9,271	\$9,060
Classroom-Salaries and Benefits	\$8,157	\$8,258	\$8,589	\$8,688	\$8,538
Classroom-General Supplies and Textbooks	\$337	\$309	\$328	\$405	\$324
Classroom-Purchased Services	\$98	\$143	\$189	\$178	\$199
Total Support Services	\$2,300	\$2,415	\$2,764	\$2,777	\$2,866
Support Services-Salaries and Benefits	\$2,076	\$2,264	\$2,474	\$2,495	\$2,593
Total Administrative Costs	\$1,459	\$1,468	\$1,467	\$1,487	\$1,455
Administration Salaries and Benefits	\$1,260	\$1,269	\$1,254	\$1,250	\$1,237
Total Operations and Maintenance of Plant	\$1,650	\$1,675	\$1,688	\$1,742	\$1,665
Operations and Maintenance-Salaries and Benefits	\$735	\$767	\$825	\$802	\$840
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$462	\$414	\$565	\$642	\$568
Total Equipment Costs	\$24	\$49	\$6	\$199	\$103
Legal Costs	\$28	\$13	\$19	\$19	\$21
Employee Benefits as a percentage of salaries*	23.38%	24.43%	28.15%	24.83%	25.34%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Item	Line Number	Source	Amount	Explanation
1	300	ptp	85,000	student fees
1	40580	salaries	113,094	increase in ot/pt services
1	17600	athletics	4,965	reduction in athletic supplies
1	150	tuition from mine hill/west milford	101,400	special ed program
1	29680	attendance officer	14,215	reclassified salary
1	30620	salaries	55,207	reclassify athletic trainer salary
1	75880	equipment	189,000	reduced fund 12 expenses
1	76400	capital outlay	267,923	reduction in projects
1	44180	prof developement	42,905	reduced prof developement
1	765	nonpublic nursing	1,200	entitlement grant nonpublic
1	500	state	20,185	PARCC Readiness
2	300	interest	500	bank interest
2	500	state	20,185	growth aid
3	300	gate recpts	2,000	sports entrance
4	300	facility rental	3,000	auditorium/classroom rental fees
5	300	misc income	110,000	misc income/various

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	member of co-op for transporting special needs students	0
Transportation Services, including Fuel	neighboring BOE provides bus maintenance services	0
Purchasing	member of several national, state and local cooperative purchasing groups	0
Insurance Coverages and Benefits	member of a JIF	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	32,928,089
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,599,680,100
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	2.0584
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	35,086,558
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,599,680,100
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	2.1933

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	32,928,089
(H) Estimated Equalized Valuation (as of 10/01/14)	2,116,818,976
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5555
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	35,086,558
(K) Estimated Equalized Valuation (as of 10/01/14)	2,116,818,976
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.6575

NAME=Alan Bresett

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	facilities director
Base Annual Salary Amount	\$94,169
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$350
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,685
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum amount
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Alan Bresett

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Diane DiGiuseppe

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$9,800
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$18,030
Contractual Post-Employment Benefit Description of Payout of Sick days	contractual amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	contractual amount
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Diane DiGiuseppe

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Joseph Jannicelli

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$106,382
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$350
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,685
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum amount
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Joseph Jannicelli

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Kerry Keane

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$142,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,600
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,700
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum payout upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	five days
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Kerry Keane

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	